

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 27th October, 2017

No. 514

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 38/2017 – State Tax

Dated: 13th October, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 32/2017- Sikkim Tax, dated the 15th September, 2017, published in the Gazette of Sikkim, Extraordinary. namely:-

In the said notification, in the Table –

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

"9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63";
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- (ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

"29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter".

**Dipa Basnet
Secretary**

**Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**